



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JUDY CHU, CHAIRWOMAN  
450 N STREET, SACRAMENTO, ROOM 122  
MARCH 20, 2007, 9:30 AM**

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**----- Agenda -----**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2007 Legislative Proposals**

Set forth below are suggestions for Sales and Use Taxes legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Additional suggestions will be included on the agenda for April 2007.

**Suggestion  
Number**

**3-9**

**Add Section 6483.5 to the Sales and Use Tax Law to allow the Board to offset an unapproved prior period credit claimed on a return against a non-final liability under specified circumstances.**

Source: Honorable Bill Leonard

Revenue Impact: None

**3-10**

**Amend Sections 6452.1, 6487.3, and 18510 of the Revenue and Taxation Code to *require* persons who have failed to report their use tax obligations to the Board to report their use tax liability on their tax returns filed with the Franchise Tax Board.**

Source: Legislative and Research Division  
Sales and Use Tax Department

Revenue Impact: Unknown increase

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- 3-11 Add Sections 7285.6 and 7285.93 to the Additional Local Taxes Law to authorize a citywide or countywide district tax ordinance to be approved by voters without the governing body's approval.**

Source: Legislative and Research Section

Revenue Impact: None

## **BUSINESS TAXES SPECIAL TAXES**

### **2007 Legislative Proposals**

Set Forth below are suggestions for Special Taxes legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Additional suggestions will be included on the agenda for April 2007

#### **Suggestion Number**

**4-7**

**Amend Sections 41030, 41031, and 41032 of the Emergency Telephone Users Surcharge Law to change the effective date of the surcharge rate period from November 1 through October 31 to January 1 through December 31 (calendar year basis) in order to prevent quarterly and yearly filers from having to report split tax returns each time there is a rate change effective November 1.**

Source: Excise Taxes Division

Revenue Impact: None

## ADMINISTRATION

### 2007 Legislative Proposals

Set forth below are suggestions for Administration legislation to be sponsored by the Board in the first year of the 2007-2008 Legislative Session (see attachments). Additional suggestions will be included on the agenda for April 2007.

#### **Suggestion Number**

- 5-1**      **Amend various sections in the State Constitution to rename the Board of Equalization as the "California Tax Board."**

Source: Honorable Bill Leonard

Revenue Impact: None

- 5-2**      **Add Section 17042.1 to the Personal Income Tax Law to allow the Board to approve a taxpayer's head of household status when that taxpayer claims as his qualifying dependent a child whose natural parent also lives in the taxpayer's household and qualifies as a dependent of taxpayer.**

Source: Honorable Bill Leonard

Revenue Impact:	2007/08	\$0.5 million loss
	2008/09	\$1.5 million loss
	2009/10	\$2.0 million loss